

**FISCAL GROUP  
SUMMARY**

<b><u>GENERAL FUND</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Local Cost</u></b>
ASSESSOR	270	13,665,978	647,500	13,018,478
AUDITOR/CONTROLLER-RECORDER	275	16,210,646	14,283,328	1,927,318
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR	287	18,295,073	14,955,679	3,339,394
TOTAL GENERAL FUND		<u>48,171,697</u>	<u>29,886,507</u>	<u>18,285,190</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>		<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Fund Balance</u></b>
ASSESSOR:				
STATE/COUNTY PROPERTY TAX ADMINISTRATION	273	3,342,314	2,171,438	1,170,876
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	279	299,862	-	299,862
SYSTEMS DEVELOPMENT	281	19,419,505	6,112,600	13,306,905
VITAL RECORDS	283	338,652	145,000	193,652
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR:				
REDEMPTION MAINTENANCE	291	151,960	-	151,960
TOTAL SPECIAL REVENUE FUNDS		<u>23,552,293</u>	<u>8,429,038</u>	<u>15,123,255</u>
<b><u>INTERNAL SERVICES FUND</u></b>		<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Revenue Over (Under) Exp</u></b>
AUDITOR/CONTROLLER-RECORDER: RECORDS MANAGEMENT	285	203,135	200,240	(2,895)



## ASSESSOR Donald E. Williamson

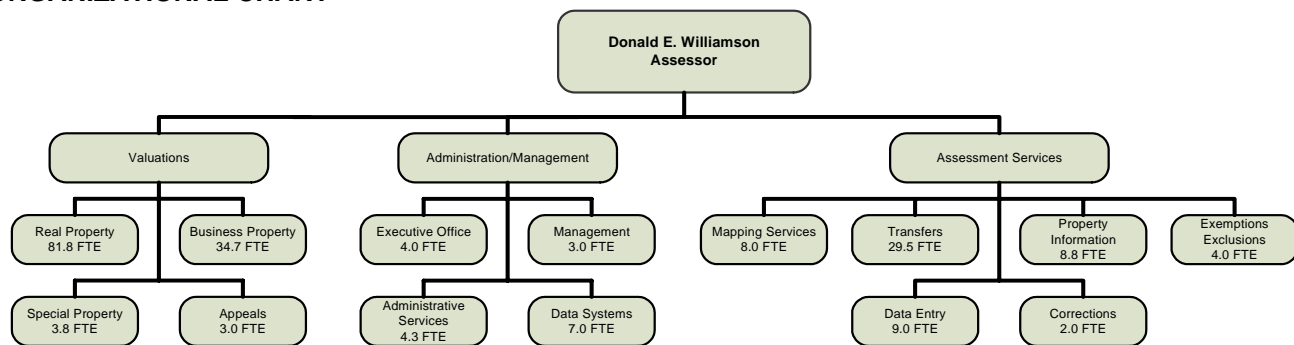
### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	13,665,978	647,500	13,018,478		175.6
State/County Property Admin Program	3,342,314	2,171,438		1,170,876	28.3
<b>TOTAL</b>	<b>17,008,292</b>	<b>2,818,938</b>	<b>13,018,478</b>	<b>1,170,876</b>	<b>203.9</b>

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

### BUDGET AND WORKLOAD HISTORY

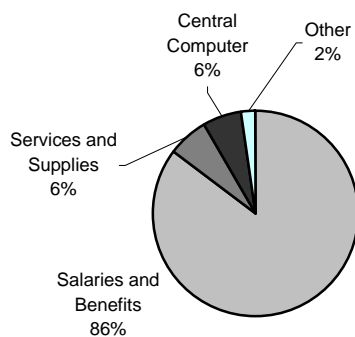
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	11,060,121	12,518,341	13,421,216	13,665,978
Departmental Revenue	504,768	658,412	849,595	647,500
Local Cost	10,555,353	11,859,929	12,571,621	13,018,478
Budgeted Staffing		163.9		175.6
<b>Workload Indicators</b>				
Assessments - Bus/Personal	48,941	49,000	45,375	46,500
Assessments - Real Property	211,989	200,000	225,371	220,000
Assessment Appeals	2,205	2,500	2,213	1,850
Transfers of Ownership	203,085	220,000	205,764	210,000
Assessment Corrections	62,535	80,000	61,349	70,000



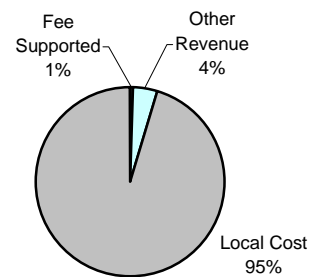
On February 1, 2005, the Board of Supervisors (BOS) approved a mid-year item, which provided additional system development charges for the Assessment Evaluation Services (AES) comparable sales program. This provided an increase to the budget allowing the Assessor to spend additional funds above the original amount approved in services and supplies. The AES program consists of an automated appraisal system that estimates fair market value via a comparative sales approach of property that requires an appraisal for tax assessment purposes. The Board approved item also provided funding for server equipment (hardware and software) necessary to host the AES program. In addition, actual equipment expenditures are over the original budget due to the purchase of new computer equipment which was Board approved on November 16, 2004.

In 2004-05 revenue is greater than budget due to unexpected special assessments' change of ownership penalties, increase in map sales, data tapes and PIMS access fees. Although actual revenue increased in 2004-05, revenue in 2005-06 is decreasing due to the reduction in exclusion fees and anticipated lesser sales in data tapes due to their bi-annual sales activity.

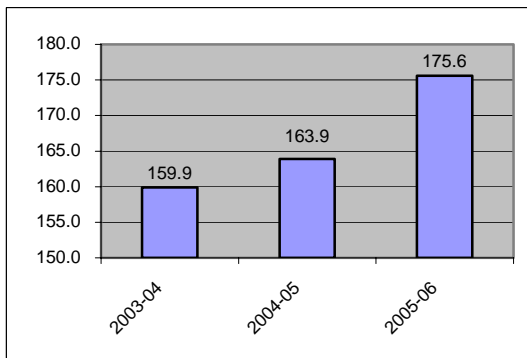
#### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



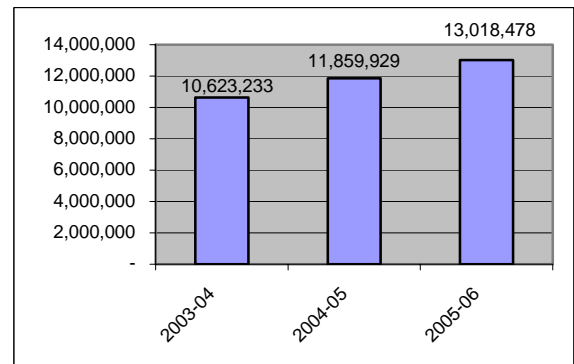
#### 2005-06 BREAKDOWN BY FINANCING SOURCE



#### 2005-06 STAFFING TREND CHART



#### 2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	10,411,631	10,743,013	11,089,302	568,867	11,658,169
Services and Supplies	1,942,430	746,297	711,831	143,621	855,452
Central Computer	734,722	734,722	866,895	-	866,895
Equipment	31,685	-	-	-	-
Transfers	300,748	294,309	294,309	(8,847)	285,462
Total Appropriation	13,421,216	12,518,341	12,962,337	703,641	13,665,978
<b>Departmental Revenue</b>					
Taxes	428,136	277,500	277,500	30,000	307,500
Current Services	47,628	-	-	90,000	90,000
Other Revenue	373,831	380,912	380,912	(130,912)	250,000
Total Revenue	849,595	658,412	658,412	(10,912)	647,500
Local Cost	12,571,621	11,859,929	12,303,925	714,553	13,018,478
Budgeted Staffing		163.9	163.9	11.7	175.6

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

#### BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Budgeted staffing reflects net (\$123,686) and the addition of .7 positions. The following positions were deleted: Appraiser I (1.85), Appraiser II (0.85) and Clerk III (0.30). The following positions were added: Appraiser III (0.63), Assistant Assessor (0.13), Principal Appraiser (0.25), Supervising District Appraiser II (0.75) and Title Transfer Technician I (2.00). The dollar amount decreased due to the budgeted staffing changes mentioned above and recognizing the opt out benefit provision.	11.7	568,867	-	568,867
<b>** Final Budget Adjustment - Policy Items</b> Due to the growth in San Bernardino County, the workload in the Assessors Office has dramatically increased. The management of various functions has become increasingly more difficult and has necessitated the need for an Assistant Assessor to help facilitate the interactions with taxpayer inquiries related to the assessment of property. The Board approved the addition of 1.0 Assistant Assessor position, an increase of \$124,099 in salaries and benefits and \$2,000 in services and supplies.  Due to the steady business growth that has occurred in the county in the last decade. New development of large warehouses and retail businesses has flourished. As documented in the State Board of Equalization Audit, additional staff is needed to keep up with the growth in new business. The Board approved the addition of 6.0 positions in Business Property (1.0 Auditor Appraiser II, 1.0 Auditor Appraiser III, 3.0 Appraiser II's and 1.0 Clerk II). An increase in salaries and benefits of \$349,266 and the corresponding increase in services and supplies of \$12,000.  An addition of 4.0 Appraiser Technicians in Real Property resulted from the Board approved policy item to complete requisite work and to accommodate the growth in mobile home transfers and low value permit activity. An increase in salaries and benefits of \$167,788 and the corresponding increase in services and supplies of \$8,000.				
<b>** Final Budget Adjustment - Mid Year Item</b> Increase in costs of \$51,400 related to the Clerical Classification Study approved by the Board on April 5, 2006, #67.				
2. Services and Supplies Many of the Assessor expenses are directly affected by the number of housing sales throughout the county. Growth in the region has continued to cause an increase in expenses such as postage and mail. Many of these expenses were paid out of the Assessor's State Property Tax Administration Program (PTAP) fund which comes from a fixed revenue source. Increasing the services budget by \$121,621 will allow the Assessor to better utilize the available funds for mandated expenses (i.e., printing, and mailings of state required forms, mileage reimbursement, travel, etc.).	-	143,621	-	143,621
3. Transfers Decrease in non-discretionary expenses (e.g., rents/leases and Employee Health and Productivity) per budget instructions.	-	(8,847)	-	(8,847)
4. Taxes Increase in special assessment prior years and current years penalties.	-	-	30,000	(30,000)
5. Increase of Business Property Staff A new fee, exclusions, was created during 2004-05 budget hearings. A reclass of the exclusion fees to current services was needed in order to better track the revenue generated. Last year this revenue was budgeted under other revenue. It is important to note that the revenue was originally budgeted at \$140K, it is believed that the revenue was overstated and a more realistic estimate would be \$90,000.	-	-	90,000	(90,000)
6. Other Revenue Reduction of other revenue for tracking of exclusion fees as stated above, which was offset by the increase in PIMS access fees.	-	-	(130,912)	130,912
<b>Total</b>	<b>11.7</b>	<b>703,641</b>	<b>(10,912)</b>	<b>714,553</b>

\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the county until calendar year 2007. However, as part of the state's final budget adoption, the funding for AB589 has been suspended for two years. Currently the county is looking into different funding options to backfill this program.

### BUDGET AND WORKLOAD HISTORY

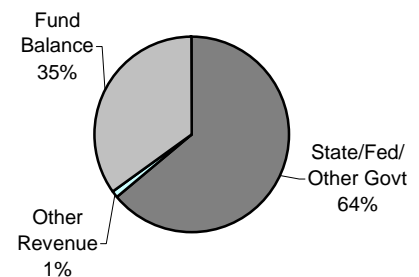
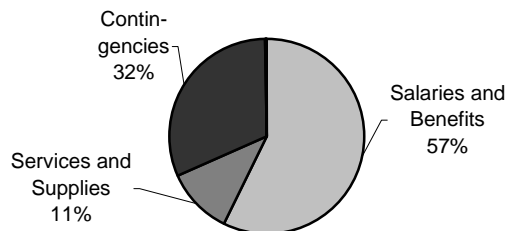
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	2,151,916	3,378,279	2,189,832	3,342,314
Departmental Revenue	2,173,518	2,179,938	2,162,020	2,171,438
Fund Balance		1,198,341		1,170,876
Budgeted Staffing		29.0		28.3

#### Workload Indicators

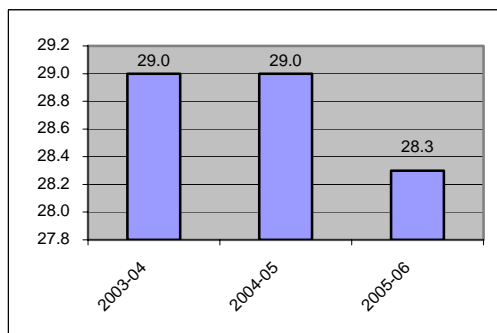
Prop 8's	42,294	18,720	18,886	11,600
Mandatory Audits	520	480	490	500

In 2004-05 expenditures are less than budget due to vacant salary savings and reduced expenditures for software and equipment purchases as well as no contingencies being expended.

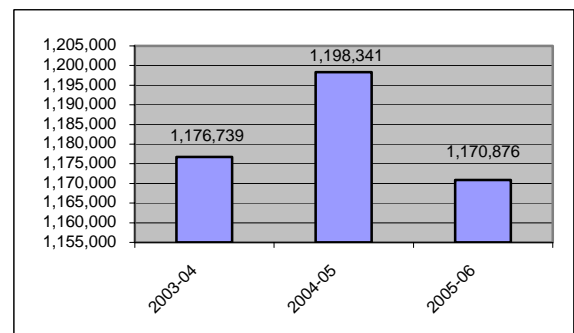
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY      2005-06 BREAKDOWN BY FINANCING SOURCE



**2005-06 STAFFING TREND CHART**



**2005-06 FUND BALANCE TREND CHART**



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	1,837,812	1,874,117	1,930,291	(19,746)	1,910,545
Services and Supplies	346,493	443,206	443,206	(72,404)	370,802
Transfers	5,527	5,527	5,527	332	5,859
Contingencies	-	1,055,429	1,055,429	(321)	1,055,108
Total Appropriation	2,189,832	3,378,279	3,434,453	(92,139)	3,342,314
<b>Departmental Revenue</b>					
Use of Money and Prop	21,106	40,000	40,000	(15,000)	25,000
State, Fed or Gov't Aid	2,140,874	2,139,938	2,139,938	-	2,139,938
Other Revenue	40	-	-	6,500	6,500
Total Revenue	2,162,020	2,179,938	2,179,938	(8,500)	2,171,438
Fund Balance		1,198,341	1,254,515	(83,639)	1,170,876
Budgeted Staffing		29.0	29.0	(0.7)	28.3

DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin  
BUDGET UNIT: RCS ASR

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Salaries and Benefits Reductions of (\$26,246) due to a decrease in employee hours due to two employees working part time.	(0.7)	(19,746)	6,500	(26,246)
<b>** Final Budget Adjustment - Mid Year Item</b> Increase in costs of \$6,500 related to the Clerical Classification Study approved by the Board on April 5, 2005 #67, which increase appropriations and revenue by \$6,500.				
2. Services and Supplies Expenses shifted to the general fund due to declining amount (115,399) of funds in this account. The revenue in this fund comes from the State Property Tax Administration Program (PTAP) and is a fixed amount. Since the budget is heavily loaded with staff, the annual increases in MOU and benefits have slowly eliminated any excess funds for other expenses. Therefore expenses need to be reduced in order to pay for salaries.	-	(72,404)	-	(72,404)
<b>** Final Budget Adjustment - Fund Balance</b> Increase in services and supplies of \$42,995 due to a higher fund balance than anticipated.				
3. Transfers Increase in non-discretionary expenses (e.g., rents/leases and Employee Health and Productivity) as per direction from other departments.	-	332	-	332
4. Use of Money Revenue Reduced the amount of revenue anticipated resulting from interest. Last years interest has resulted in less than anticipated therefore the expected revenue has been reduced to reflect this trend.	-	-	(15,000)	15,000
5. Contingencies This fund is financed by the state Department of Finance (DOF) on a calendar year basis. Since the county budgets are on a fiscal year basis it is necessary to allocate funds in contingencies from the existing year to cover the remaining 6 months. Contingencies budget was adjusted slightly.	-	(321)	-	(321)
<b>Total</b>	<b>(0.7)</b>	<b>(92,139)</b>	<b>(8,500)</b>	<b>(83,639)</b>

**\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**



## AUDITOR/CONTROLLER-RECORDER

### Larry Walker

#### MISSION STATEMENT

##### Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

##### Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

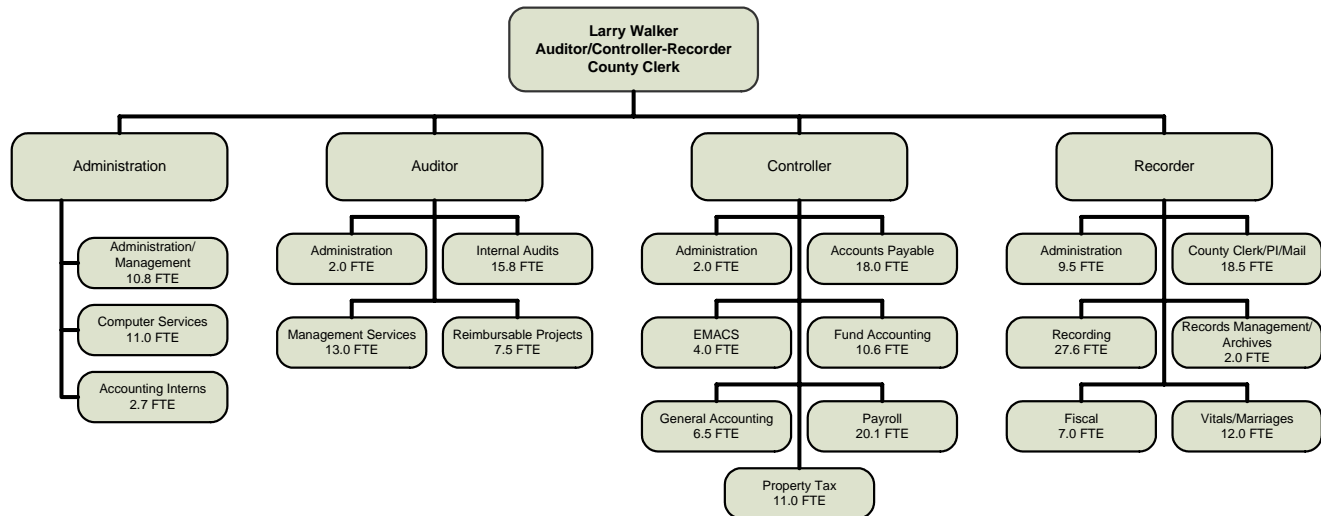
##### Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

##### Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2005-06					
	Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controller-Recorder	16,210,646	14,283,328	1,927,318			203.6
Micrographics	299,862	-		299,862		-
Systems Development	19,419,505	6,112,600		13,306,905		8.0
Vital Records	338,652	145,000		193,652		-
Records Management	203,135	200,240			(2,895)	1.0
<b>TOTAL</b>	<b>36,471,800</b>	<b>20,741,168</b>	<b>1,927,318</b>	<b>13,800,419</b>	<b>(2,895)</b>	<b>212.6</b>



## Auditor/Controller-Recorder

### DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder (ACR) and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the state to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the county's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the county by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Actual 2004-05</b>	<b>Budget 2005-06</b>
Appropriation	11,954,499	14,647,191	19,968,967	16,210,646
Departmental Revenue	14,705,766	12,486,168	15,184,728	14,283,328
Local Cost	(2,751,267)	2,161,023	4,784,239	1,927,318
Budgeted Staffing		191.6		203.6

#### **Workload Indicators**

Audits	66	77	69	55
Contract audits	78	78	78	92
Payroll direct deposits	468,163	464,400	467,011	466,000
Payroll warrants issued	24,460	24,100	24,686	24,200
Tax refunds/corrections	72,189	70,000	65,879	56,000
Fund transfers processed	19,428	21,200	19,558	20,800
Deposits processed	12,410	12,750	12,977	13,000
Warrants issued & audited	283,351	330,000	250,673	260,000
Legal documents recorded	949,864	800,000	968,961	945,500
Marriage licenses issued	10,197	10,900	13,017	13,500
Marriage ceremonies performed	3,282	3,500	4,405	5,900
Marriage certificates issued	18,272	18,200	19,885	20,500
Birth certificates issued	49,626	47,000	62,732	56,000
Death certificates issued	6,700	6,300	6,569	6,500
Fictitious business names filed	18,077	16,400	18,282	18,000
Notary bonds filed	3,188	2,900	4,992	4,375

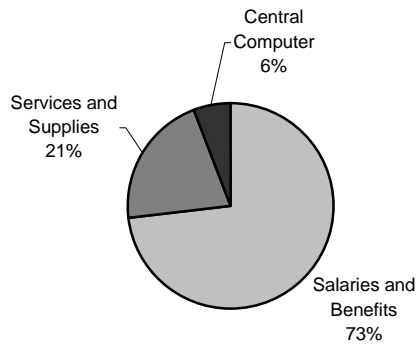
In 2004-05 actual costs is more than budget due to the September 14, 2004, one-time mid-year item for the County's Financial Accounting System (FAS) upgrade. Increased revenue results from recording revenue and marriage license fees.

The 2005-06 appropriation costs compared to the actual cost is decreasing due to the one-time mid-year item for the County's Financial Accounting System (FAS) upgrade. The revenue in 2005-06 is projecting an increase in recording fee revenue compared to 2004-05 budget.

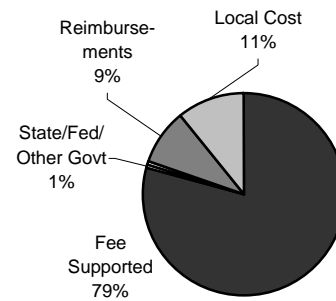




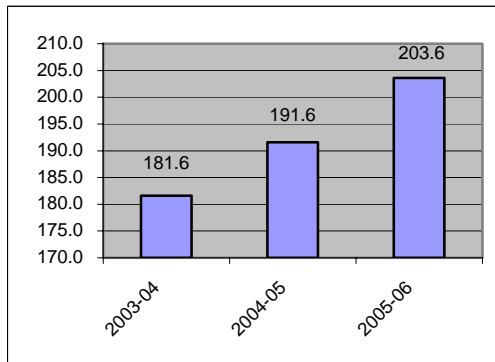
## 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



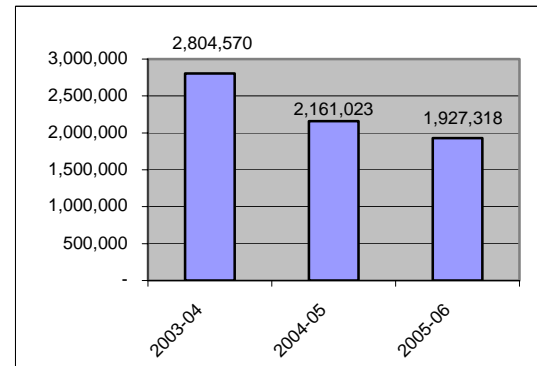
## 2005-06 BREAKDOWN BY FINANCING SOURCE



## 2005-06 STAFFING TREND CHART



## 2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: General

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	10,707,547	11,500,800	11,817,178	1,173,506	12,990,684
Services and Supplies	3,667,274	3,198,376	2,902,615	822,039	3,724,654
Central Computer	1,159,570	1,159,570	1,061,083	-	1,061,083
Improvement to Structures	-	31,004	31,004	(31,004)	-
Capitalized Software	4,531,810	-	-	-	-
Transfers	34,618	34,618	34,618	4,088	38,706
Total Exp Authority	20,100,819	15,924,368	15,846,498	1,968,629	17,815,127
Reimbursements	(1,010,208)	(1,277,177)	(1,277,177)	(327,304)	(1,604,481)
Total Appropriation	19,090,611	14,647,191	14,569,321	1,641,325	16,210,646
Operating Transfers Out	878,356	-	-	-	-
Total Requirements	19,968,967	14,647,191	14,569,321	1,641,325	16,210,646
<b>Departmental Revenue</b>					
Licenses & Permits	561,419	415,000	415,000	75,200	490,200
State, Fed or Gov't Aid	91,166	54,595	54,595	35,388	89,983
Current Services	14,409,803	11,938,973	12,028,234	1,598,911	13,627,145
Other Revenue	122,340	77,600	77,600	(1,600)	76,000
Total Revenue	15,184,728	12,486,168	12,575,429	1,707,899	14,283,328
Local Cost	4,784,239	2,161,023	1,993,892	(66,574)	1,927,318
Budgeted Staffing		191.6	192.6	11.0	203.6



DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits	11.0	1,173,506	-	1,173,506
Increase of \$234,172 is due to the addition of 1 ACR Building Coordinator (new classification). Other increases due to step increases, paid vacation and administration leave.				
<b>** Final Budget Adjustments - Fee Requests</b>				
An increase in current services revenue for the following fees:				
Accounting fees from the 2005-06 COWCAP \$37,876				
Various Fictitious Business Names \$111,766				
Various Map Copies \$44,153				
Addition of 10.0 positions (1.0 Human Resources Officer II which will be transferred to Human Resources budget unit, 2.0 Account It's, 1.0 Accountant Technician, 1.0 Auditor-Controller Manager, 1.0 Office Assistant III, 1.0 Systems Procedures Analyst, 1.0 Fiscal Clerk 1.0, 1.0 Recorder Management Supervisor and 1.0 Staff Analyst I) for various daily or monthly online images or indices, which reflects an increase in salaries and benefits of \$763,334, increase in services and supplies of \$178,451 and an increase in revenue of \$981,068.				
An increase in revenue for the following new fees:				
Fax Copies per page \$200, increase in current services revenue.				
Renewal of Vows \$200, increase in license revenue.				
Certificate of Record per Name Evidence \$450, increase in current services revenue.				
The following obsolete fees have been deleted:				
16mm and 35mm Film				
On-line database Inquiry				
Copies greater than 8-1/2 X 11				
Issuing Clerk's Certificate and Dissolution of Partnership				
Laundry Supply Registration and Clerk's Certificate re: Survey				
Taking an affidavit or Acknowledgment				
Private Professional conversations and guardian.				
<b>** Final Budget Adjustments - Mid Year Item</b>				
Increase in costs of \$176,000 related to the Clerical Study approved by the Board on April 5, 2005 #67.				
2. Services and Supplies	-	822,039	-	822,039
Increase of \$247,933 for other professional services due to training for on-line Time and Labor Reports, increase cost for Data Quest contract for payroll document imaging, and increased audit cost with Vavrinek, Trine Day. In addition, postage increased by \$287,084 due to first class postage increasing from \$.37 to \$.40 and an increase in contract custodial services of \$108,571.				
3. Structures & Improvement to Structures	-	(31,004)	-	(31,004)
This amount was budgeted in 2004-05 for security cameras. This is a one-time cost and will not be required in 2005-06.				
4. Transfers	-	4,088	-	4,088
Human Resources Employee Health and Productivity costs are higher this year.				
5. Reimbursements	-	(327,304)	-	(327,304)
Increase transfers to fully fund positions and supplies allowed for reimbursement by the special revenue fund.				
6. Licenses, Permits & Franchises	-	-	75,200	(75,200)
We are estimating an increase of \$75,000 in marriage license fee revenue based on current numbers and historical trending.				
7. State Aid/Federal Aid	-	-	35,388	(35,388)
Increase in state aid and federal aid due to historical trending.				
8. Charges for Current Services	-	-	1,598,911	(1,598,911)
Increased recording fee revenue by \$423,398. For a number of years this revenue has been increasing due to a high number of documents processed by the department. We project an increase again for 2005-06 and are estimating the increase to flatten out somewhat.				
9. Other Revenue	-	-	(1,600)	1,600
Decrease in other revenue due to minor shifts in funding.				
<b>Total</b>	<b>11.0</b>	<b>1,641,325</b>	<b>1,707,899</b>	<b>(66,574)</b>

**\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**



## Micrographics

### DESCRIPTION OF MAJOR SERVICES

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. With the deletion of the fee in 2001, there is no revenue expected in the fund.

There is no staffing associated with this budget unit.

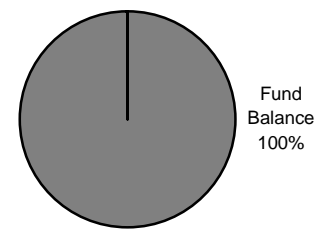
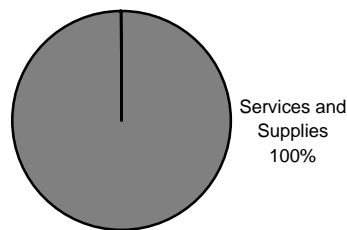
### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Actual 2004-05</b>	<b>Budget 2005-06</b>
Appropriation	287,746	411,308	111,445	299,862
Departmental Revenue	-	-	-	-
Fund Balance		411,308		299,862

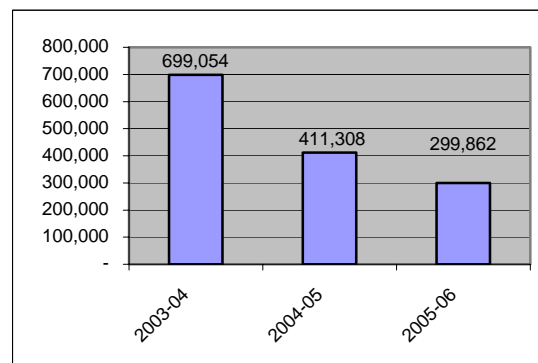
Expense variance is due to appropriating the entire fund balance in accordance with Section 29009 of the State Government Code. Accordingly, actual expenditures in this fund are typically less than budget. This fund no longer generates revenue. This fund is operating from fund balance and will be closed when the fund balance reaches zero.

#### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY

#### 2005-06 BREAKDOWN BY FINANCING SOURCE



#### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Micrographics

BUDGET UNIT: SDV REC  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Services and Supplies	111,445	411,308	411,308	(111,446)	299,862
Total Appropriation	111,445	411,308	411,308	(111,446)	299,862
Fund Balance		411,308	411,308	(111,446)	299,862

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Micrographics  
BUDGET UNIT: SDV REC

#### BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services & Supplies Decrease of (\$168,768) in services and supplies due to the elimination of the fee and resulting revenue. The Micrographics fund is planned for elimination in fiscal year 2005-06. The department requests appropriation of the entire fund balance on June 30, 2005. Appropriations are decreasing because this fund no longer generates revenue. Services and supplies expenditures include software, equipment, and professional services.	-	(111,446)	-	(111,446)
** Final Budget Adjustment - Fund Balance Increase in contingencies of \$57,322 due to a higher fund balance than anticipated.				
Total	-	(111,446)	-	(111,446)

\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



## Systems Development

### DESCRIPTION OF MAJOR SERVICES

The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the county's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

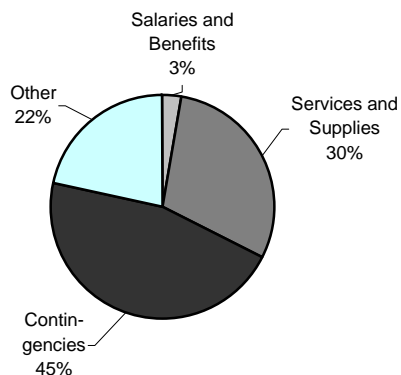
### BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	3,840,061	17,061,549	4,857,991	19,419,505
Departmental Revenue	5,510,598	5,197,902	6,295,959	6,112,600
Fund Balance		11,863,647		13,306,905
Budgeted Staffing		7.0		8.0

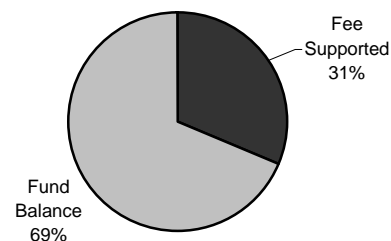
In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. In 2004-05 actual cost are less than budget due to salary savings and reduced expenditures for software, equipment purchases, general office expenses, other professional services and no contingencies being expended. Increased revenue results from fees exceeding budget. The amount not expended is carried over to the subsequent year's budget.

In 2005-06, the appropriation increase is primarily due to an increase in services and supplies due to system improvements. In addition, other increases are due to the first floor remodel, data center security system and an increase in contingencies to appropriate the entire actual fund balance. Increase in departmental revenue is due to the recording activity.

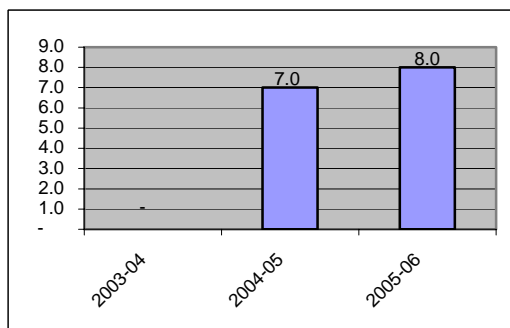
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



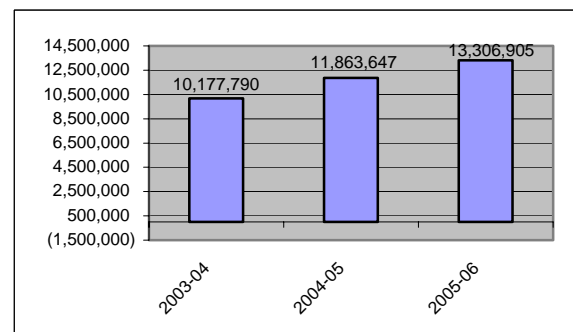
### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 STAFFING TREND CHART



### 2005-06 FUND BALANCE TREND CHART



DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development

FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	386,030	421,450	500,773	42,510	543,283
Services and Supplies	2,655,464	5,138,479	5,138,479	624,187	5,762,666
Improvement to Structures	-	-	-	25,000	25,000
Equipment	721,633	2,605,000	2,605,000	245,000	2,850,000
Transfers	949,564	991,425	991,425	338,451	1,329,876
Contingencies	-	7,905,195	7,905,195	1,003,485	8,908,680
Total Appropriation	4,712,691	17,061,549	17,140,872	2,278,633	19,419,505
Operating Transfers Out	145,300	-	-	-	-
Total Requirements	4,857,991	17,061,549	17,140,872	2,278,633	19,419,505
<b>Departmental Revenue</b>					
Current Services	6,295,959	5,197,902	5,277,225	835,375	6,112,600
Total Revenue	6,295,959	5,197,902	5,277,225	835,375	6,112,600
Fund Balance		11,863,647	11,863,647	1,443,258	13,306,905
Budgeted Staffing		7.0	8.0	-	8.0

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development  
BUDGET UNIT: SDW REC

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Salaries & Benefits Increase of \$29,910 due to MOU cost, step increases.	-	42,510	12,600	29,910
** Final Budget Adjustments - Mid Year Item Increase in costs in appropriation and revenue of \$12,600 related to Clerical Classification Study approved by the Board on April 5, 2006 #67.				
2. Services & Supplies Increase due to system improvements, including disaster recovery, automated check processing, film repair, and digital conversion of images with associated indexing.	-	624,187	-	624,187
3. Improvements to Structures and Equipment Increase \$25,000 due to 1st floor remodel and increase of \$245,000 for the data center security.	-	270,000	-	270,000
4. Transfers Increase of \$338,451 due to full year cost of 21 positions located in the Auditor's general fund budget unit.	-	338,451	-	338,451
5. Contingencies Increased of \$376,176 to appropriate the entire estimated fund balance.	-	1,003,485	-	1,003,485
** Final Budget Adjustments - Fund Balance Increase in costs of \$627,309 due to a higher fund balance than anticipated.				
6. Revenue A moderate increase in revenue due to recording activity realized in 2004-05. The projected revenue for 2005-06 is expected to stabilize at the 2004-05 level, near 6.1 million.	-	-	822,775	(822,775)
Total	-	2,278,633	835,375	1,443,258

\*\* Final Budget Adjustment were approved by the Board after the proposed budget was submitted.



## Vital Records

### DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety Code Section 10605.3, for certified copies of vital statistic records.

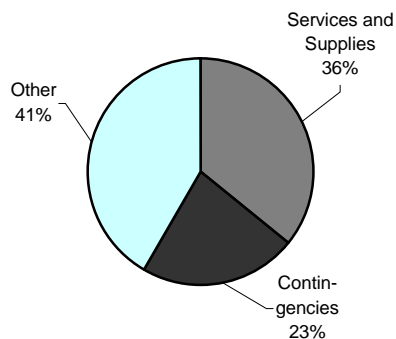
There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

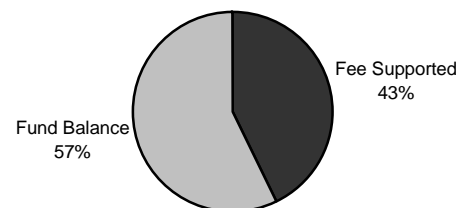
	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Actual 2004-05</b>	<b>Budget 2005-06</b>
Appropriation	306,969	339,104	175,183	338,652
Departmental Revenue	127,146	118,000	147,732	145,000
Fund Balance		221,104		193,652

In 2004-05 actual cost are less than budget due to a decrease in professional services and delaying a transfer. Increased revenue results from fees exceeded budget. The amount not expended is carried over to the subsequent year's budget.

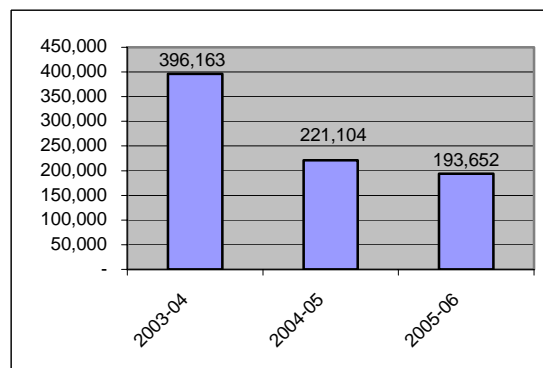
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records

BUDGET UNIT: SDX REC  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b><u>Appropriation</u></b>					
Services and Supplies	175,183	197,972	197,972	(76,838)	121,134
Transfers	-	141,132	141,132	-	141,132
Contingencies	-	-	-	76,386	76,386
Total Appropriation	175,183	339,104	339,104	(452)	338,652
<b><u>Departmental Revenue</u></b>					
Current Services	147,732	118,000	118,000	27,000	145,000
Total Revenue	147,732	118,000	118,000	27,000	145,000
Fund Balance		221,104	221,104	(27,452)	193,652

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records  
BUDGET UNIT: SDX REC

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services & Supplies Decrease appropriation according to the reduction in fund balance.	-	(76,838)	-	(76,838)
2. Current Services Increase revenue due to expected increase in services provided.	-	-	27,000	(27,000)
3. Contingencies Increased of \$25,335 to appropriate the entire estimated fund balance.	-	76,386	-	76,386
<b>** Final Budget Adjustment - Fund Balance</b> Increase in contingencies of \$51,051 due to a higher fund balance than anticipated.				
Total	-	(452)	27,000	(27,452)

\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.





## Records Management

### DESCRIPTION OF MAJOR SERVICES

Records Management is responsible for storage of inactive records and their eventual destruction. This division relocates inactive files from county departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency, and adopted by the Board of Supervisors.

The Records Management budget is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

### BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	113,142	146,009	146,077	203,135
Departmental Revenue	138,379	173,349	188,094	200,240
Revenue Over/(Under) Expense	25,237	27,340	42,017	(2,895)
Budgeted Staffing		1.0		1.0
Fixed Assets	-	-	-	-
Unrestricted Net Assets Available at Year End	(2,283)		68,294	

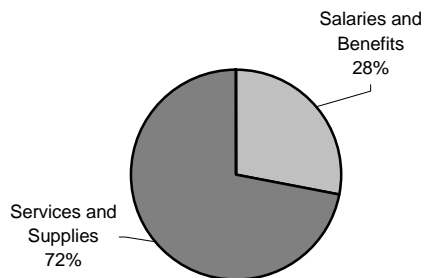
#### Workload Indicators

Shredding/reams	-	-	-	12,000
Storage (instead of cubic feet, storage is by no. of boxes)	33,268	32,648	27,597	32,992
Box/file retrievals and box/file refills	-	-	-	288
Requests for faxing documents	-	-	-	120

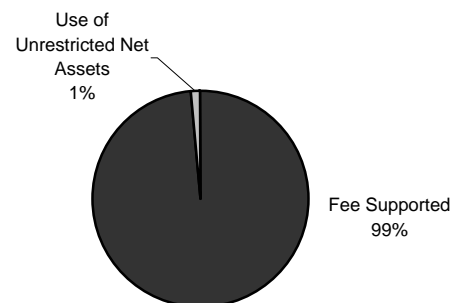
Departmental revenue exceeds budget based on the high volume of shredding in 2004-05. This one-time revenue fluctuation is due to the recent implementation of the records retention policies by departments in 2004-05.

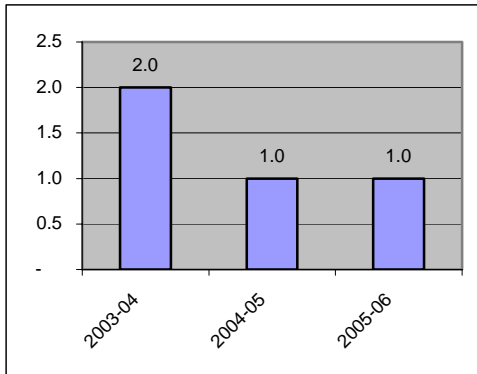
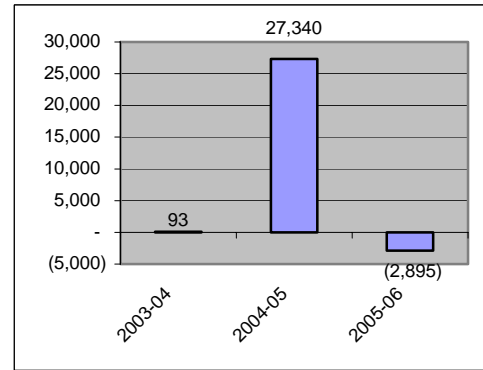
In 2005-06 the shredding volume is expected to drop by more than half. However, the Board approved an increase in fees, effective July 1, 2005, to cover increased County-Wide Cost Allocation Plan (COWCAP) and insurance costs.

### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



**2005-06 STAFFING TREND CHART****2005-06 REVENUE OVER/(UNDER) CHART**

**GROUP: Fiscal**  
**DEPARTMENT: Auditor/Controller-Recorder**  
**FUND: Records Management**

**BUDGET UNIT: IRM ACR**  
**FUNCTION: General**  
**ACTIVITY: Finance**

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	52,125	52,538	56,966	-	56,966
Services and Supplies	93,570	93,088	112,397	33,569	145,966
Transfers	-	383	383	(180)	203
Total Appropriation	145,695	146,009	169,746	33,389	203,135
Operating Transfers Out	382	-	-	-	-
Total Requirements	146,077	146,009	169,746	33,389	203,135
<b>Departmental Revenue</b>					
Current Services	188,094	173,349	194,895	5,345	200,240
Total Revenue	188,094	173,349	194,895	5,345	200,240
Revenue Over/(Under) Exp	42,017	27,340	25,149	(28,044)	(2,895)
Budgeted Staffing		1.0	1.0	-	1.0

**DEPARTMENT: Auditor/Controller-Recorder**  
**FUND: Records Management**  
**BUDGET UNIT: IRM ACR**

**BOARD APPROVED CHANGES TO BASE BUDGET**

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1. Services & Supplies Increase services and supplies due to purchase of records inventory bar code system and increased COWCAP.	-	33,569	-	(33,569)
3. Transfers Decrease transfers due to Employee Health and Productivity.	-	(180)	-	180
4. Charges for Current Services Estimated small increase in revenue based upon historical trends.	-	-	5,345	5,345
<b>Total</b>	<b>-</b>	<b>33,389</b>	<b>5,345</b>	<b>(28,044)</b>



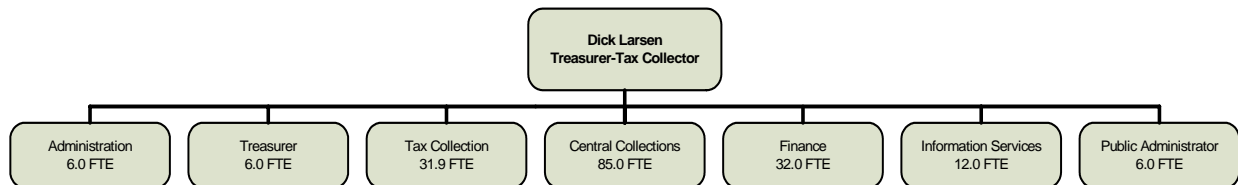
# TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

## Dick Larsen

### MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector's office is to conduct county business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

2005-06					
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	18,295,073	14,955,679	3,339,394		179.9
Redemption Maintenance	151,960	-		151,960	-
TOTAL	18,447,033	14,955,679	3,339,394	151,960	179.9

### DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

- Collecting of property taxes.
- Performing the county's Treasury function.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.5 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.2 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$45.0 million for the year ended June 30, 2006. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Actual 2004-05</b>	<b>Budget 2005-06</b>
Appropriation	13,457,617	16,605,989	15,314,987	18,295,073
Departmental Revenue	13,104,172	14,296,283	14,653,137	14,955,679
Local Cost	353,445	2,309,706	661,850	3,339,394
Budgeted Staffing		168.9		179.9

**Workload Indicators**

## Tax Bills Sent Out:

Annual Secured	711,264	720,000	718,925	725,000
Annual Unsecured	40,882	41,000	39,421	40,000
Supplemental	106,837	76,000	124,953	125,000
Total	858,983	837,000	883,299	889,000

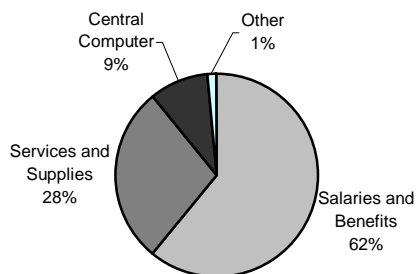
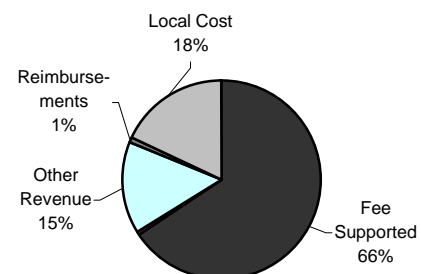
## Tax Charges (in millions):

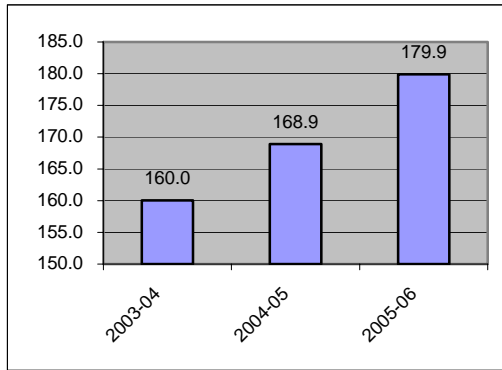
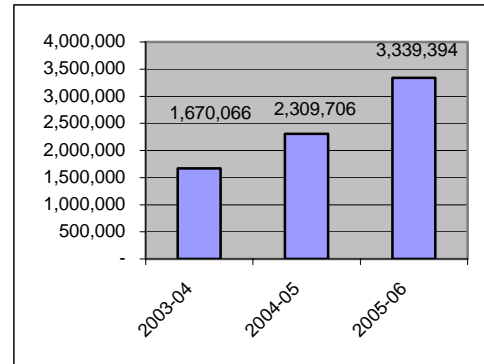
Annual Secured	1,225	1,300	1,353	1,400
Annual Unsecured	84	78	78	78
Supplemental	76	55	111	85
Total	1,385	1,433	1,542	1,563

Phone Calls (Interactive Voice Resp)	376,900	460,000	335,086	390,000
Tax Sale Parcels Sold	4,793	4,000	2,243	2,100
Checks Deposited	2,503,000	2,578,000	2,555,751	2,650,000
Warrants Processed	2,169,000	2,161,000	2,069,783	1,400,000
Pool Assets at Dec. 31 (in thou)	2,886,516	2,900,000	3,156,266	3,250,000
Total Collections	40,581,564	35,000,000	53,195,642	45,000,000
Public Administrator Cases	-	-	204	333

Actual expenditures for fiscal year 2004-05 reflect a savings in salaries and benefits of \$886,916 due to vacant positions being unfilled as a result of uncertainty with the collection of traffic accounts. Savings in services and supplies of \$942,887 were realized due to lower than expected professional services expenditures. Equipment expenditures of \$596,882 were over the original budget primarily due to an approved mid-year budget item for the purchase of a new remittance processing system.

Actual revenues for fiscal year 2004-05 exceeded budget by \$356,854 due to greater than expected revenues from probation and court collections fees along with increased delinquent tax penalties and fees.

**2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY****2005-06 BREAKDOWN BY FINANCING SOURCE**

**2005-06 STAFFING TREND CHART****2005-06 LOCAL COST TREND CHART**

**GROUP: Fiscal**  
**DEPARTMENT: Treasurer-Tax Collector**  
**FUND: General**

**BUDGET UNIT: AAA TTC**  
**FUNCTION: General**  
**ACTIVITY: Finance**

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	8,986,573	9,873,489	10,439,974	774,564	11,214,538
Services and Supplies	4,623,989	5,566,876	5,402,114	(152,576)	5,249,538
Central Computer	937,397	934,624	1,737,182	-	1,737,182
Other Charges	-	13,000	13,000	(13,000)	-
Equipment	596,882	-	-	10,000	10,000
L/P Equipment	-	81,000	81,000	(81,000)	-
Transfers	170,146	137,000	229,813	2,121	231,934
Total Exp Authority	15,314,987	16,605,989	17,903,083	540,109	18,443,192
Reimbursements	-	-	-	(148,119)	(148,119)
Total Appropriation	15,314,987	16,605,989	17,903,083	391,990	18,295,073
<b>Departmental Revenue</b>					
Taxes	394,470	302,000	302,000	35,640	337,640
Licenses & Permits	490	1,000	1,000	(1,000)	-
Fines and Forfeitures	48,512	50,971	50,971	(3,971)	47,000
Use of Money and Prop	16,985	7,393	7,393	-	7,393
State, Fed or Gov't Aid	106,486	55,000	55,000	16,490	71,490
Current Services	11,958,773	11,701,683	12,020,489	46,718	12,067,207
Other Revenue	2,127,421	2,178,236	2,192,236	232,713	2,424,949
Total Revenue	14,653,137	14,296,283	14,629,089	326,590	14,955,679
Local Cost	661,850	2,309,706	3,273,994	65,400	3,339,394
Budgeted Staffing		168.9	174.9	5.0	179.9



DEPARTMENT: Treasurer-Tax Collector  
 FUND: General  
 BUDGET UNIT: AAA TTC

## BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits Addition of 5.0 positions at \$709,164 (1 Programmer Analyst III, 1 Accountant II, 2 Clerk II's, and net 1 Collections Officer for two positions formerly budgeted at .5 FTE) needed due to increasing workflow automation, increased focus on monitoring and improvement of internal controls, and an increase in the number of assigned accounts to Central Collections. These positions are funded through Central Collections fees and reimbursements, Treasury Pool administrative fees, and Tax Collector fees. Other increases due to step increases, paid vacation, administration leave, and on-going salary negotiations.	5.0	774,564	-	774,564
<b>** Final Budget Adjustment - Mid Year Item</b> <b>Increase in cost of \$65,400 related to the Clerical Classification Study approved by the Board on April 5, 2005 #67.</b>				
2. Services & Supplies Decrease in other professional services of (\$70,000) due to the addition of the new Programmer Analyst III, which reduces the need for current outsourcing of these duties. Decrease in presort and packaging (\$75,700) due to the reduced number of certified mailings for defaulted secured properties. Decrease in Comnet special services (\$3,898) and other miscellaneous items.	-	(152,576)	-	(152,576)
3. Other Charges Decrease in interest (\$13,000) that was budgeted for the lease purchase of equipment. The lease purchase is no longer necessary.	-	(13,000)	-	(13,000)
4. Equipment Increase in equipment of \$10,000 for the purchase of network attached storage.	-	10,000	-	10,000
5. L/P Equipment Decrease of lease purchase of equipment (\$81,000) that was budgeted for the lease purchase of equipment. The lease is no longer necessary.	-	(81,000)	-	(81,000)
6. Transfer Increase in transfers of \$2,121 for Employee Health and Productivity, Center for Employee Health and Wellness, and Employee Assistance Program.	-	2,121	-	2,121
7. Taxes Decrease of (\$34,000) in penalty on current taxes due to a decline in late payments of current secured property taxes. Increase in interest and penalties on delinquent taxes of \$69,640 due to an increase in the payment of delinquent secured property taxes.	-	-	35,640	(35,640)
8. Licenses & Permits Decrease of (\$1,000) in business licenses due to the Clerk of the Board assuming the responsibility of collecting these revenues.	-	-	(1,000)	1,000
9. State, Fed or Gov't Aid Miscellaneous decrease of (\$3,971) is due to vehicle code fines and other court fines.	-	-	(3,971)	3,971
10. Current Services Increase in state court services of \$16,490 due to the timing of revenue received from the state.	-	-	16,490	(16,490)
11. Current Services Decrease of (\$726,000) in tax sale fees and redemption fees due to a decrease in the number of defaulted secured properties being redeemed or sold at tax sale. This is the result of a dramatic decrease in the inventory of defaulted parcels that are qualified for tax sale auction. These revenues will continue to decline in the future. Increase of \$772,718 in cost reimbursements due to increased collections activities and assignments from the Courts, Probation, and Arrowhead Regional Medical Center accounts.	-	-	46,718	(46,718)
<b>** Final Budget Adjustment - Fee Requests</b> <b>The Redemption fee for Tax Defaulted Parcels was Board Approved on June 21, 2005. There is no impact to the fiscal year 2005-06 budget due to the timing of the revenues received from this fee. The purpose of this fee is to recover costs associated with the redemption of defaulted secured properties. The fee of \$475 per parcel more sufficiently covers the cost associated with the redemption of these properties, which includes staff time, data processing, legal research, postage, and title search. The impact to the fiscal year 2006-07 budget is estimated to be an increase in revenues of \$315,000 and an increase in expenditures of \$315,000, which more accurately reflects the cost of the redemption on these properties.</b>				
12. Other Revenue Increase in administrative charges related to the increased size and management of the investment pool. Increase in NSF Check fees due to increase in assignments and tax bills.	-	-	232,713	(232,713)
13. Reimbursements Reimbursement from redemption maintenance special revenue fund for reimbursement of costs related to redemption of defaulted secured properties.	-	(148,119)	-	(148,119)
<b>Total</b>	<b>5.0</b>	<b>391,990</b>	<b>326,590</b>	<b>65,400</b>

**\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**



## Redemption Maintenance

### DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance Fund was established in 2003-04 to defray the costs of maintaining the redemption and tax-defaulted property files, and those costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

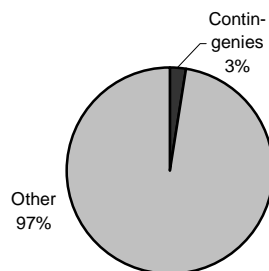
There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

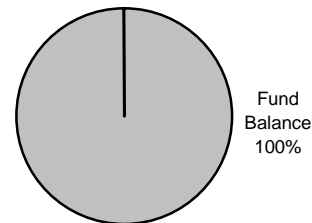
	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Actual 2004-05</b>	<b>Budget 2005-06</b>
Appropriation	-	148,871	-	151,960
Departmental Revenue	148,871	-	3,090	-
Fund Balance		148,871		151,960

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. The amount not expended is carried over to the subsequent year's budget.

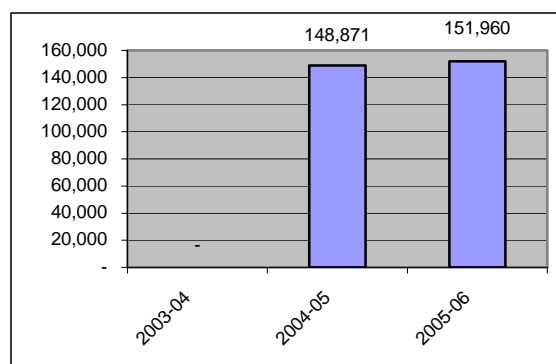
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector  
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b><u>Appropriation</u></b>					
Transfers	-	-	-	148,119	148,119
Contingencies	-	148,871	148,871	(145,030)	3,841
Total Appropriation	-	148,871	148,871	3,089	151,960
<b><u>Departmental Revenue</u></b>					
Use of Money and Prop	3,090	-	-	-	-
Total Revenue	3,090	-	-	-	-
Fund Balance		148,871	148,871	3,089	151,960

DEPARTMENT: Treasurer-Tax Collector  
FUND: Redemption Maintenance  
BUDGET UNIT: SDQ TTX

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Transfers Transfer of \$148,119 to AAA-TTC-TTX for reimbursement of costs associated with redemption of defaulted secured property taxes.	-	148,119	-	148,119
2. Contingencies Decrease of (\$148,119) in contingencies due to transfer of \$148,119 to AAA-TTC-TTX.	-	(145,030)	-	(145,030)
<b>** Final Budget Adjustment - Fund Balance</b> Increase in contingencies of \$3,089 due to higher fund balance than anticipated.				
Total	-	3,089	-	3,089

\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

